

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D. C.

Industry Circular No. 58-29

October 27, 1958

CLAIMS COVERING CIGARS TAXPAID BY RETURN WHICH ARE WITHDRAWN FROM THE MARKET

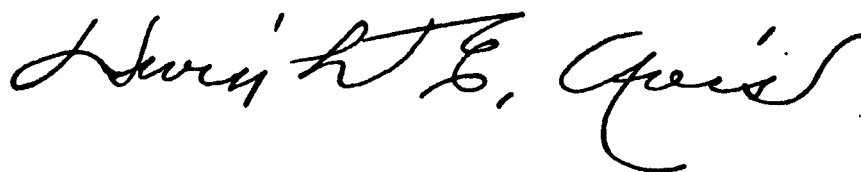
Manufacturers and importers of cigars:

Purpose. The purpose of this industry circular is to furnish you further instructions with respect to the filing of claims, Form 843, for refund on cigars withdrawn from the market, under the provisions of regulations in 26 CFR 270.164 and 270.197, where the tax is paid by return.

Background. In Revenue Ruling 57-16, published in Internal Revenue Cumulative Bulletin 1957-1, pages 428 and 429, a specimen schedule was printed to illustrate the information to be furnished, in letter form, by manufacturers and importers in support of such claims. The specimen schedule included information as to the number of full and partially filled packages.

Modification of Schedule. Since, in respect to such claims, the amount of tax to be refunded is based upon the actual number of cigars withdrawn from the market, the information as to the number of full and partially filled packages need no longer be included in the schedule related to the claim.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).



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Director, Alcohol and Tobacco Tax Division